

**UNITED STATES BANKRUPTCY COURT  
NORTHERN DISTRICT OF OHIO  
EASTERN DIVISION**

In re:	)	
	)	Chapter 11
DATA COOLING TECHNOLOGIES LLC,	)	
<i>et al.</i> , <sup>1</sup>	)	Case Nos. 17-52170 and 17-52177
	)	(Request for Joint Administration
Debtors.	)	Pending)
	)	
	)	Judge Koschik

## CERTIFICATE OF SERVICE

**PLEASE TAKE NOTICE** that the undersigned hereby certifies that a true and correct copy of the following documents were served via Federal Express or U.S. Express Mail on September 8, 2017 to the parties listed on Exhibit A attached hereto:

- Data Cooling Technologies LLC, Chapter 11 Voluntary Petition Package (Case No. 17-52170), Docket No. 1 (the “DCT Petition”);
- Motion of Debtors for an Order (i) Directing Joint Administration of Cases; and (ii) Approving Caption for Jointly Administered Cases (the “Joint Administration Motion”), Docket No. 4 (filed in both Case Nos. 17-52170 and 17-52177);
- Motion of Debtors for an Order (i) Authorizing the Debtors to (a) Pay Certain Prepetition Employee Obligations and Related Claims and (b) Continue to Provide Employee Benefits in the Ordinary Course of Business and (ii) Granting Related Relief (the “Employee Wages Motion”), Docket No. 5;
- Motion of Debtors for an Order (i) Authorizing the Debtors to Pay Prepetition Trust Fund Taxes and (ii) Authorizing and Directing Financial Institutions to Honor and Process Checks and Transfers Related to Such Relief (the “Trust Fund Taxes Motion”), Docket No. 6;
- Motion of Debtors for Interim and Final Orders (i) Prohibiting Utilities from Altering, Refusing, or Discontinuing Services; (ii) Determining That Utilities are Adequately Assured of Payment; and (iii) Establishing Procedures for Determining Requests for Additional Assurance (the “Utilities Motion”), Docket No. 7;
- Motion of Debtors for an Order (i) Authorizing Continued Use of Existing Cash Management Systems; (ii) Authorizing Maintenance of Existing Bank Accounts; (iii) Authorizing Continued Use of Existing Business Forms; and (iv) Waiving Certain Investment and Deposit Requirements (the “Cash Management Motion”), Docket No. 8;

<sup>1</sup> The Debtors and the last four digits of each of the Debtors' tax identification numbers following in parentheses are: Data Cooling Technologies LLC (3425); and Data Cooling Technologies Canada LLC (3172).

- Motion of Debtors for an Order Granting Additional Time to File Schedules and Statements (the “Schedules Extension Motion”), Docket No. 9;
- Motion of Debtors for Interim and Final Orders Approving (i) Use of Cash Collateral and (ii) Providing Adequate Protection (the “Cash Collateral Motion”), Docket No. 10;
- Declaration of Gregory Gyllstrom in Support of Chapter 11 Petitions and First Day Motions (the “Gyllstrom Declaration”), Docket No. 11;
- Motion of Debtors for an Order Scheduling Expedited Hearing to Consider First Day Motions and Approving Form and Manner of Notice Thereof (the “Expedited Hearing Motion”), Docket No. 12;
- Order Scheduling Expedited Hearing to Consider First Day Motions and Approving Form and Manner of Notice (the “Order Scheduling Expedited Hearing”), Docket No. 13; and
- Notice of Hearing on First Day Motions (the “First Day Hearing Notice”), Docket No. 14.

**PLEASE TAKE FURTHER NOTICE** that the undersigned hereby certifies that a true and correct copy of the following documents were served via Federal Express or U.S. Express Mail on September 8, 2017 to the parties listed on Exhibit B attached hereto.

- Data Cooling Technologies Canada LLC, Chapter 11 Voluntary Petition Package (Case No. 17-52177), Docket No. 1 (the “DCT Canada Petition”);
- The Joint Administration Motion;
- The Employee Wages Motion;
- The Trust Fund Taxes Motion;
- The Utilities Motion;
- The Cash Management Motion;
- The Schedules Extension Motion
- The Cash Collateral Motion
- The Gyllstrom Declaration;
- The Expedited Hearing Motion;
- The Order Scheduling Expedited Hearing; and
- The First Day Hearing Notice.

**PLEASE TAKE FURTHER NOTICE** that the undersigned hereby certifies that a true and correct copy of the following documents were served via Federal Express or U.S. Express Mail on September 8, 2017 to the parties listed on Exhibit C attached hereto.

- The Utilities Motion;
- The Expedited Hearing Motion;
- The Order Scheduling Expedited Hearing; and

- The First Day Hearing Notice.

**PLEASE TAKE FURTHER NOTICE** that the undersigned hereby certifies that a true and correct copy of the following documents were served via Federal Express or U.S. Express Mail on September 8, 2017 to the parties listed on Exhibit D attached hereto:

- The Trust Fund Taxes Motion;
- The Expedited Hearing Motion;
- The Order Scheduling Expedited Hearing; and
- The First Day Hearing Notice.

**PLEASE TAKE FURTHER NOTICE** that the undersigned hereby certifies that a true and correct copy of the following documents were served via Federal Express or U.S. Express Mail on September 8, 2017 to the parties listed on Exhibit E attached hereto:

- The Employee Wages Motion;
- The Expedited Hearing Motion;
- The Order Scheduling Expedited Hearing; and
- The First Day Hearing Notice.

**PLEASE TAKE FURTHER NOTICE** that the undersigned hereby certifies that a true and correct copy of the following documents were served via email to the parties listed on the attached Exhibit F on September 9, 2017:

- The DCT Petition;
- The DCT Canada Petition;
- The Joint Administration Motion;
- The Employee Wages Motion;
- The Trust Fund Taxes Motion;
- The Utilities Motion;
- The Cash Management Motion;
- The Schedules Extension Motion
- The Cash Collateral Motion
- The Gyllstrom Declaration;
- The Expedited Hearing Motion;
- The Order Scheduling Expedited Hearing; and
- The First Day Hearing Notice.

**PLEASE TAKE FURTHER NOTICE** that the undersigned hereby certifies that a true and correct copy of the following documents were served via Federal Express or U.S. Express Mail on September 11, 2017 to the parties listed on Exhibit G attached hereto:

- Notice of Filing of Budget and Revised Proposed Interim Order Approving Motion of Debtors for Interim and Final Orders Approving (I) Use of Cash Collateral and (II) Providing Adequate Protection, Docket No. 17.

**PLEASE TAKE FURTHER NOTICE** that the undersigned hereby certifies that a true and correct copy of the following documents were served via email on September 11, 2017 to the parties listed on Exhibit H attached hereto:

- Notice of Filing of Budget and Revised Proposed Interim Order Approving Motion of Debtors for Interim and Final Orders Approving (I) Use of Cash Collateral and (II) Providing Adequate Protection, Docket No. 17.

**PLEASE TAKE FURTHER NOTICE** that the undersigned hereby certifies that a true and correct copy of the following documents were served via regular U.S. Mail on September 11, 2017 to the parties listed on Exhibit I attached hereto:

- Application of Debtors For Authority to Retain and Employ McDonald Hopkins LLC as Counsel for the Debtors, Nunc Pro Tunc to the Petition Date, Docket No. 21 (the "McDonald Hopkins Application");
- Application of Debtors for Order Authorizing and Approving Employment and Retention of Phoenix Management Services, LLC as Debtors' Financial Advisor, Nunc Pro Tunc to the Petition Date, Docket No. 22 (the "Phoenix Application");
- Application of Debtors for Authority to Retain and Employ Mansour Gavin LPA as Special Counsel for the Debtors, Nunc Pro Tunc to the Petition Date, Docket No. 23 (the "Mansour Gavin Application"); and
- Motion of Debtors for an Order Establishing Procedures for Interim Compensation and Reimbursement of Professionals, Docket No. 24 (the "Interim Compensation Motion").

**PLEASE TAKE FURTHER NOTICE** that the undersigned hereby certifies that a true and correct copy of the following documents were served via email to the parties listed on the on September 11, 2017 to the parties listed on Exhibit J attached hereto:

- The McDonald Hopkins Application;
- The Phoenix Application;

- The Mansour Gavin Application; and
- The Interim Compensation Motion.

September 12, 2017

Respectfully submitted,

/s/ Sean D. Malloy

Sean D. Malloy (0073157)

Michael J. Kaczka (0076548)

Maria G. Carr (0092412)

McDONALD HOPKINS LLC

600 Superior Avenue, E., Suite 2100

Cleveland, OH 44114

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E-mail: [smalloy@mcdonaldhopkins.com](mailto:smalloy@mcdonaldhopkins.com)

[mkaczka@mcdonaldhopkins.com](mailto:mkaczka@mcdonaldhopkins.com)

[mcarr@mcdonaldhopkins.com](mailto:mcarr@mcdonaldhopkins.com)

PROPOSED COUNSEL FOR DEBTORS  
AND DEBTORS IN POSSESSION

# EXHIBIT A

{3613890:}

NAME	ADDRESS1	ADDRESS2	ADDRESS3	CITY	STATE	ZIP	COUNTRY
U.S. Bank Equipment Finance	1310 Madrid Street			Marshall	MN	56258	
KeyBank National Association	4910 Triemann Road	P. O. Box 6899		Brooklyn	OH	44144	
KeyBank National Association	127 Public Square	Key Center	OH-05-27--0544	Cleveland	OH	44114	
Key Equipment Finance Inc.	1000 South McCaslin Blvd.			Superior	CO	80027	
NERAG Financial Services, Inc.	P.O. Box 35701			Billings	MT	59107	
PNC Equipment Finance	995 Dalton Avenue			Cincinnati	OH	45203	
OHIO DEPARTMENT OF JOB AND FAMILY SERVICES	30 E. BROAD STREET, 32ND FLOOR			COLUMBUS	OH	43215	
OHIO DEPARTMENT OF JOB AND FAMILY SERVICES	REVENUE RECOVERY	PO BOX 182404		COLUMBUS	OH	43218	
OHIO DEPARTMENT OF TAXATION	PO BOX 16560			COLUMBUS	OH	43216	
OHIO DEPARTMENT OF TAXATION	STATE INCOME TAX			COLUMBUS	OH	43215	
UNITED STATES ATTORNEY'S OFFICE	PO BOX 15278			CLEVELAND	OH	43113	
US DEPARTMENT OF JUSTICE	ATTN BANKRUPTCY SECTION	30 BROAD STREET, 21ST FLOOR		WASHINGTON	DC	20530	
SECRETARY OF STATE	ATTN CIVIL DIVISION			COLUMBUS	OH	43215	
OFFICE OF THE UNITED STATES TRUSTEE	ATTN JON HUSTED	CARL B. STOKES UNITED STATES COURT HOUSE	801 WEST SUPERIOR AVENUE, SUITE 400	WASHINGTON	DC	20530	
ATTORNEY GENERAL OF THE UNITED STATES	ATTN JOSH MANDEL	950 PENNSYLVANIA AVE. NW		COLUMBUS	OH	43215	
ATTORNEY GENERAL OF THE UNITED STATES	MAIN JUSTICE BUILDING	OHIO SECRETARY OF STATE	180 EAST BROAD STREET, 16TH FLOOR	CLEVELAND	OH	44114	
AMER CUNNINGHAM CO LPA	U.S. DEPARTMENT OF JUSTICE TAX DIVISION	STATE TREASURER OF OHIO	30 E BROAD STREET 9TH FLOOR	WASHINGTON	DC	20530	
A. MALACH MEXON III	ATTN RICHARD P SCHROETER JR ESQ	REGION 9	201 SUPERIOR AVENUE EAST SUITE 441	WASHINGTON	DC	20044	
WILLIAM A. WEBER	3105 TOPPING LANE	10TH & CONSTITUTION AVENUE, N.W.	P.O. BOX 55, BEN FRANKLIN STATION	AKRON	OH	44308	
WILLIAM H. WEBER	3200 ROUNDWOOD DRIVE	CIVIL TRIAL SECTION, NORTHERN REGION	SUITE 1100	HUNTING VALLE	OH	44022	
JULIE D. WEBER	100 WEST SUMMIT	159 SOUTH MAIN STREET		CHAGRIN FALLS	OH	44022	
KATHERYN W. WHITE	995 CLAY STREET			CHAGRIN FALLS	OH	44022	
ELIZABETH A. MEXON	77 WEST COTTAGE			ASHLAND	OR	97520	
A. MALACH MEXON IV	19 HEATH DRIVE			CHAGRIN FALLS	OH	44022	
MARTIN F. ELLIS	17495 NORTH PARK LANE			BASKING RIDGE	NJ	07920	
MARK E. MANSOUR	3482 ROUNDWOOD ROAD			CLEVELAND HTS	OH	44118	
JOSEPH E. MIKETO	15465 RIDDLE ROAD			HUNTING VALLE	OH	44022	
CURTIS L. TUGGLE, PARTNER	18910 STATION ROAD			CHAGRIN FALLS	OH	44028	
Steven R. Block	THOMPSON HINE LLP			COLUMBIA STAT	OH	44114	
KYOTOCOOLING NORTH AMERICA LLC	Sterling Plaza	3900 KEY CENTER	127 PUBLIC SQ	DALLAS	TX	75225	
CAPITOL POWER SERVICE LLC	ATTN: JOHN DROSSOS	5949 Sherry Lane, Suite 900		DALLAS	TX	75201	
RAE CORPORATION	20365 EXCHANGE STREET	2651 NORTH HARWOOD	SITE 360	ASHBURN	VA	20147	
TSS TECHNOLOGIES INC.	P.O. BOX 1206			PRYOR	OK	74362-1206	
BROOK SOLUTIONS U.S. INC.	8800 GLOBAL WAY			WEST CHESTER	OH	43069	
ABOVE AIR TECHNOLOGIES LLC	88 ARDELT AVE			KITCHENER	ON	NC2 2C9	CANADA
STARX MANUFACTURING INC.	5179 MOUNTVILLE RD			FREDERICK	MD	21703	
ZIEHL-ABEGG	4175 WARREN SHARON RD			VIENNA	OH	44473-9524	
HDT EXPEDITIONARY SYSTEMS INC.	P.O. BOX 19971			GREENSBORO	NC	27419	
LANDSTAR RANGER, INC.	30500 AURORA ROAD			SOLON	OH	44139	
MARSAM METAL FAB	P.O. BOX 784293			PHILADELPHIA	PA	19178-4293	
COMPLETE ACCESS	1870 ENTERPRISE PKWY			TWINSBURG	OH	44087	
COLMASTER CORPORATION	1345 RYAN ROAD			BUCKLEY	WA	98321	
WEAVER FAB & FINISHING	P.O. BOX 1764			MEMPHIS	TN	38101	
AMERICAN EXPRESS	1100 HOME AVE			AKRON	OH	44310	
TALLMADGE SPINNING & METAL	P.O. BOX 1270			NEWARK	NJ	07101-1270	
SHEET METAL PRODUCTS CO	P.O. BOX 58			TALLMADGE	OH	44278-0058	
AEROTEK INC	5950 PINECONE DR			MENTOR	OH	44060	
MODERN NIAGARA HVAC SERVICES INC.	7301 PARKWAY DR			HANOVER	MD	21076	
CEC FACILITIES GROUP LLC	695 FLINT RD			TORONTO	ON	M3J 2T7	CANADA
	P.O. BOX 155039			FORT WORTH	TX	76155	

# EXHIBIT B

{3613890:}



NAME	ADDRESS1	ADDRESS2	ADDRESS3	CITY	STATE	ZIP	COUNTRY
ATTORNEY GENERAL OF THE UNITED STATES	MAIN JUSTICE BUILDING	10TH & CONSTITUTION AVENUE, N.W.		WASHINGTON	DC	20530	
ATTORNEY GENERAL OF THE UNITED STATES	U.S. DEPARTMENT OF JUSTICE TAX DIV	CIVIL TRIAL SECTION, NORTHERN REGION	P.O. BOX 55, BEN FRANKLIN STATION	WASHINGTON	DC	20044	CANADA
CHRIS FULTON	215 PANDORA AVENUE	STE 1000		KITCHENER	ON	N2H 3E5	
ELISSON HITT JV	1004 MIDDLEGATE ROAD	REGION 9		MISSISSAUGA	ON	N6A 4M6	CANADA
OFFICE OF THE UNITED STATES TRUSTEE	ATTN DANIEL M MCDERMOTT	PO BOX 182404	201 SUPERIOR AVE, E, STE 441	CLEVELAND	OH	44114	
OHIO DEPARTMENT OF JOB AND FAMILY SVCS	30 E. BROAD STREET, 32ND FLOOR			COLUMBUS	OH	43215	
OHIO DEPARTMENT OF TAXATION	REVENUE RECOVERY			COLUMBUS	OH	43218	
OHIO DEPARTMENT OF TAXATION	PO BOX 16560			COLUMBUS	OH	43216	
SECRETARY OF STATE	STATE INCOME TAX	30 BROAD STREET, 21ST FLOOR		COLUMBUS	OH	43215	
SECRETARY OF TREASURY	ATTN JON HUSTED	OHIO SECRETARY OF STATE	180 EAST BROAD STREET, 16TH FL	COLUMBUS	OH	43215	
TREASURER, STATE OF OHIO	ATTN JOSH MANDEL	STATE TREASURER OF OHIO	30 E BROAD STREET 9TH FLOOR	COLUMBUS	OH	43215	
UNITED STATES ATTORNEY'S OFFICE	ATTN BANKRUPTCY SECTION	CARL B. STOKES U.S. COURT HOUSE	801 WEST SUPERIOR AVE., STE 400	CLEVELAND	OH	44113	
URBACON	80 VIA RENZO DRIVE			RICHMOND HILLS	ON	L4S 0B4	CANADA
US DEPARTMENT OF JUSTICE	ATTN CIVIL DIVISION	950 PENNSYLVANIA AVE, NW		WASHINGTON	DC	20530	

# EXHIBIT C

{3613890:}

NAME	ADDRESS1	ADDRESS2	CITY	STATE	ZIP
Ohio Edison	PO Box 3687		Akron	OH	44309-3687
Dominion Energy Ohio	PO Box 26225		Richmond	VA	23260
Gasearch LLC	4991 Belmont Ave		Youngstown	OH	44505
Portage County Water Resources	PO Box 812		Ravenna	OH	44266
Republic Services	PO Box 9001099		Louisville	KY	40290-1099
AT&T Mobility	PO Box 6463		Carol Stream	IL	60197-6463
DCT Telecom	PO Box 72549		Cleveland	OH	44192-0002
Washington Gas	PO Box 37747		Philadelphia	PA	19101-5047
NOVEC	PO Box 34795		Alexandria	VA	22334-0795
ComCast	PO Box 3005		Southeastern	PA	19398-3005
Bright House Networks	PO Box 31710		Tampa	FL	33631-3710
Waste Management	P O Box 150453		Atlanta	GA	30348-5453
Roth Investment Group	8507 Sunstate Street		Tampa	FL	33634

# EXHIBIT D

{3613890;}

NAME	ADDRESS2	ADDRESS3	CITY	STATE	ZIP	COUNTRY
GST - London - Windsor TSO	185 Ouellette Avenue		Windsor	ON	N9A 4H7	Canada
QST	C. P. 25500, Succursale Terminus		Quebec	QC	G1A 0A9	Canada
Department of Finance and Administration	1509 West 7th Street		Little Rock	AR	72201	
Board of Equalization	PO Box 942879		Sacramento	CA	94279-7072	
Department of Revenue Services	450 Columbus Blvd, Ste 1		Hartford	CT	6103	
Department of Revenue Services	1101 4th Street, SW, Suite 270		West Washington	DC	20024	
Office Building	820 North French St		Wilmington	DE	19801	
Florida Department of Rev	P.O. Box 37372		Tallahassee	FL	32315-7372	
James R. Thompson Center - Concourse Level	100 West Randolph Street		Chicago	IL	60601-3274	
Indiana Department of Revenue	P.O. Box 7205		Indianapolis	IN	46207-7205	
Division of Sales and Use Tax	Station 67 PO BOX 181		Frankfort	KY	40602-0181	
Louisiana Department of Revenue	Post Office Box 201		Baton Rouge	LA	70821-0201	
Massachusetts Department of Revenue	PO Box 9557		Boston	MA	02114-9557	
Comptroller of Maryland	301 W. Preston St.		Baltimore	MD	21201-2395	
Michigan Department of Treasury			Lansing	MI	48922	
Harry S Truman State Office Building	301 West High Street		Jefferson City	MO	65101	
N.J. Division of Taxation	P.O. Box 245		Trenton	NJ	08695-0245	
New York State Department of Taxation and Finance	W A Harriman Campus Building 9		Albany	NY	12227	
Ohio Department of Taxation	P.O. Box 530		Columbus	OH	43216-0530	
Pennsylvania Department of Revenue Strawberry Square	11th Floor Strawberry Sq.		Harrisburg	PA	17128-0101	
Texas Comptroller of Public Accounts	P.O. Box 13528, Capitol Station		Austin	TX	78711-3528	
Virginia Tax Office of Customer Services	P.O. Box 1115		Richmond	VA	23218-1115	
Washington State Department of Revenue	PO Box 47476		Olympia	WA	98504-7476	
Canada Revenue Agency	Tax Centre	1050 Notre Dame Avenue	Sudbury	ON	P3A 5C2	Canada

# EXHIBIT E

{3613890;}

NAME	ADDRESS1	CITY/STATE/ZIP
Ohio Bureau of Workers' Comp	30 W. Spring St.,	Columbus, OH 43215-2256
Travelers	One Tower Square	Hartford, CT 06183
Oswald	1100 Superior Avenue, Suite 1500	Cleveland, OH 44114-1715

# EXHIBIT F

{3613890;}



Exhibit F

Maria Giannirakis: Maria.D.Giannirakis@usdoj.gov

Curtis Tuggle: Curtis.Tuggle@thompsonhine.com

Steven Block: block@bgvllp.com

# EXHIBIT G

{3613890:}

NAME	ADDRESS1	ADDRESS2	ADDRESS3	CITY	STATE	ZIP	COUNTRY
U.S. Bank Equipment Finance	1310 Madrid Street			Marshall	MN	56258	
KeyBank National Association	4910 Tiedemann Road	P. O. Box 6899		Brooklyn	OH	44144	
KeyBank National Association	127 Public Square	Key Center	OH-05-27--0544	Cleveland	OH	44114	
Key Equipment Finance Inc.	1000 South McCauslin Blvd.			Superior	CO	80027	
NHMG Financial Services, Inc.	P.O. Box 35701			Billings	MT	59107	
PNC Equipment Finance	995 Dalton Avenue			Cincinnati	OH	45203	
OHIO DEPARTMENT OF JOB AND FAMILY SERVICES	30 E. BROAD STREET, 32ND FLOOR			COLUMBUS	OH	43215	
OHIO DEPARTMENT OF JOB AND FAMILY SERVICES	REVENUE RECOVERY	PO BOX 182404		COLUMBUS	OH	43218	
OHIO DEPARTMENT OF TAXATION	PO BOX 16560			COLUMBUS	OH	43216	
OHIO DEPARTMENT OF TAXATION	STATE INCOME TAX	30 BROAD STREET, 21ST FLOOR		COLUMBUS	OH	43215	
TREASURER, STATE OF OHIO	PO BOX 15278			COLUMBUS	OH	43215	
UNITED STATES ATTORNEY'S OFFICE	ATTN BANKRUPTCY SECTION	CARL B. STOKES UNITED STATES COURT HOUSE	801 WEST SUPERIOR AVENUE, SUITE 400	CLEVELAND	OH	44113	
US DEPARTMENT OF JUSTICE	ATTN CIVIL DIVISION	950 PENNSYLVANIA AVE, NW		WASHINGTON	DC	20530	
SECRETARY OF STATE	ATTN ION HUSTED	OHIO SECRETARY OF STATE	180 EAST BROAD STREET, 16TH FLOOR	COLUMBUS	OH	43215	
SECRETARY OF TREASURY	ATTN JOSH MANDEL	STATE TREASURER OF OHIO	30 E BROAD STREET 9TH FLOOR	COLUMBUS	OH	43215	
OFFICE OF THE UNITED STATES TRUSTEE	ATTN DANIEL M MCDERMOTT	REGION 9	201 SUPERIOR AVENUE EAST SUITE 441	CLEVELAND	OH	44114	
ATTORNEY GENERAL OF THE UNITED STATES	MAIN JUSTICE BUILDING	10TH & CONSTITUTION AVENUE, N.W.		WASHINGTON	DC	20530	
ATTORNEY GENERAL OF THE UNITED STATES	U.S. DEPARTMENT OF JUSTICE TAX DIVISION	CIVIL TRIAL SECTION, NORTHERN REGION	P.O. BOX 55, BEN FRANKLIN STATION	WASHINGTON	DC	20044	
AMER CUNNINGHAM CO LPA	ATTN RICHARD P SCHROETER JR ESQ	159 SOUTH MAIN STREET	SUITE 1100	AKRON	OH	44308	
A. MALACHI MIXON III	3105 TOPPING LANE			HUNTING VALLE OH	OH	44022	
WILLIAM A. WEBER	3200 ROUNDWOOD DRIVE			CHAGRIN FALLS OH	OH	44022	
WILLIAM H. WEBER	100 WEST SUMMIT			CHAGRIN FALLS OH	OH	44022	
JULIE D. WEBER	995 CLAY STREET			ASHLAND	OR	97520	
KATHRYN W. WHITE	77 WEST COTTAGE			CHAGRIN FALLS OH	OH	44022	
ELIZABETH A. MIXON	19 HEATH DRIVE			BASKING RIDGE NJ	NJ	07920	
A. MALACHI MIXON IV	17495 NORTH PARK LANE			CLEVELAND HTS OH	OH	44118	
MARTIN F. ELLIS	3482 ROUNDWOOD ROAD			HUNTING VALLE OH	OH	44022	
MARK E. MANSOUR	15463 RIDDLE ROAD			CHAGRIN FALLS OH	OH	44022	
JOSEPH E. MIKETO	18910 STATION ROAD			COLUMBIA STAT OH	OH	44028	
CURTIS L. TUGGLE, PARTNER	THOMPSON HINE LLP			CLEVELAND OH	OH	44114	
Steven R. Block	Sterling Plaza	3900 KEY CENTER	127 PUBLIC SQ	DALLAS	TX	75225	
KYOTOCOOLING NORTH AMERICA LLC	ATTN: JOHN DROSSOS	5949 Sherry Lane, Suite 900		DALLAS	TX	75201	
CAPITOL POWER SERVICE LLC	20363 EXCHANGE STREET	2651 NORTH HARWOOD		ASHBURN	VA	20147	
RAE CORPORATION	P.O. BOX 1206			PRYOR	OK	74362-1206	
TSS TECHNOLOGIES INC.	8800 GLOBAL WAY			WEST CHESTER	OH	45069	
BROCK SOLUTIONS U.S. INC.	88 ARDELT AVE			KITCHENER	ON	NC2 2C9	CANADA
ABOVE AIR TECHNOLOGIES LLC	5179 MOUNTVILLE RD			FREDERICK	MD	21703	
STARR MANUFACTURING INC.	4175 WARREN SHARON RD			VIENNA	OH	44473-9524	
ZIEHL-ABEGG	P.O. BOX 19971			GREENSBORO	NC	27419	
HDT TACTICAL SYSTEMS INC.	30525 AURORA ROAD			SOLON	OH	44139	
LANDSTAR RANGER, INC.	P.O. BOX 784293			PHILADELPHIA	PA	19178-4293	
MARSAM METAL FAB	1870 ENTERPRISE PKWY			TWINSBURG	OH	44087	
COMPLETE ACCESS	1345 RYAN ROAD			BUCKLEY	WA	98321	
COLMASTER CORPORATION	P.O. BOX 1764			MEMPHIS	TN	38101	
WEAVER FAB & FINISHING	1100 HOME AVE			AKRON	OH	44310	
AMERICAN EXPRESS	P.O. BOX 1270			NEWARK	NJ	07101-1270	
TALLMADGE SPINNING & METAL	P.O. BOX 58			TALLMADGE	OH	44278-0058	
SHEET METAL PRODUCTS CO	5950 PINECONE DR			MENTOR	OH	44060	
AEROTEK INC	7301 PARKWAY DR			HANOVER	MD	21076	
MODERN NIAGARA HVAC SERVICES INC.	695 FLINT RD			TORONTO	ON	M3J 2T7	CANADA
CEC FACILITIES GROUP LLC	P.O. BOX 155039			FORT WORTH	TX	76155	

NAME	ADDRESS1	ADDRESS2	ADDRESS3	CITY	STATE	ZIP	COUNTRY
ATTORNEY GENERAL OF THE UNITED STATES	MAIN JUSTICE BUILDING	10TH & CONSTITUTION AVENUE, N.W.		WASHINGTON	DC	20530	
ATTORNEY GENERAL OF THE UNITED STATES	U.S. DEPARTMENT OF JUSTICE TAX DIV	CIVIL TRIAL SECTION, NORTHERN REGION	P.O. BOX 55, BEN FRANKLIN STATION	WASHINGTON	DC	20044	CANADA
CHRIS FULTON	215 PANDORA AVENUE			KITCHENER	ON	N2H 3E5	CANADA
ELLISDON HITT JV	1004 MIDDLEGATE ROAD	STE 1000		MISSISSAUGA	ON	N6A 4M6	CANADA
OFFICE OF THE UNITED STATES TRUSTEE	ATTN DANIEL M MCDERMOTT	REGION 9		CLEVELAND	OH	44114	
OHIO DEPARTMENT OF JOB AND FAMILY SVCS	30 E. BROAD STREET, 32ND FLOOR		201 SUPERIOR AVE. E, STE 441	COLUMBUS	OH	43215	
OHIO DEPARTMENT OF JOB AND FAMILY SVCS	REVENUE RECOVERY	PO BOX 182404		COLUMBUS	OH	43218	
OHIO DEPARTMENT OF TAXATION	PO BOX 16560			COLUMBUS	OH	43216	
OHIO DEPARTMENT OF TAXATION	STATE INCOME TAX	30 BROAD STREET, 21ST FLOOR		COLUMBUS	OH	43215	
SECRETARY OF STATE	ATTN JON HUSTED	OHIO SECRETARY OF STATE	180 EAST BROAD STREET, 16TH FL	COLUMBUS	OH	43215	
SECRETARY OF TREASURY	ATTN JOSH MANDEL	STATE TREASURER OF OHIO	30 E BROAD STREET 9TH FLOOR	COLUMBUS	OH	43215	
TREASURER, STATE OF OHIO	PO BOX 15278			COLUMBUS	OH	43215	
UNITED STATES ATTORNEY'S OFFICE	ATTN BANKRUPTCY SECTION	CARL B. STOKES U.S. COURT HOUSE	801 WEST SUPERIOR AVE., STE 400	CLEVELAND	OH	44113	CANADA
URBACON	80 VIA RENZO DRIVE			RICHMOND HILLS	ON	L4S 0B4	
US DEPARTMENT OF JUSTICE	ATTN CIVIL DIVISION	950 PENNSYLVANIA AVE, NW		WASHINGTON	DC	20530	

# EXHIBIT H

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Exhibit H

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Frank Watson: frank@ftw-law.com

Jeffrey Hendricks: jhendricks@graydon.law

# EXHIBIT I

{3613890;}

NAME	ADDRESS1	ADDRESS2	ADDRESS3	CITY	STATE	ZIP	COUNTRY
U.S. Bank Equipment Finance	1310 Madrid Street	P. O. Box 6899	OH-05-27--0544	Marshall	MN	56258	
KeyBank National Association	4910 Tiedemann Road	Key Center		Brooklyn	OH	44144	
KeyBank National Association	127 Public Square			Cleveland	OH	44114	
Key Equipment Finance Inc.	1000 South McCauslin Blvd.			Superior	CO	80027	
NHMG Financial Services, Inc.	P.O. Box 35701			Billings	MT	59107	
PNC Equipment Finance	995 Dalton Avenue			Cincinnati	OH	45203	
OHIO DEPARTMENT OF JOB AND FAMILY SERVICES	30 E. BROAD STREET, 32ND FLOOR	PO BOX 182404		COLUMBUS	OH	43215	
OHIO DEPARTMENT OF JOB AND FAMILY SERVICES	REVENUE RECOVERY			COLUMBUS	OH	43218	
OHIO DEPARTMENT OF TAXATION	PO BOX 16560	30 BROAD STREET, 21ST FLOOR		COLUMBUS	OH	43216	
OHIO DEPARTMENT OF TAXATION	STATE INCOME TAX			COLUMBUS	OH	43215	
TREASURER, STATE OF OHIO	PO BOX 15278			CLEVELAND	OH	44113	
UNITED STATES ATTORNEY'S OFFICE	ATTN BANKRUPTCY SECTION	CARL B. STOKES UNITED STATES COURT HOUSE	801 WEST SUPERIOR AVENUE, SUITE 400	WASHINGTON	DC	20530	
US DEPARTMENT OF JUSTICE	ATTN CIVIL DIVISION	950 PENNSYLVANIA AVE, NW		WASHINGTON	DC	20530	
SECRETARY OF STATE	ATTN JON HUSTED	OHIO SECRETARY OF STATE	180 EAST BROAD STREET, 16TH FLOOR	COLUMBUS	OH	43215	
SECRETARY OF TREASURY	ATTN JOSH MANDEL	STATE TREASURER OF OHIO	30 E BROAD STREET 9TH FLOOR	COLUMBUS	OH	43215	
OFFICE OF THE UNITED STATES TRUSTEE	ATTN DANIEL M MCDERMOTT	REGION 9	201 SUPERIOR AVENUE EAST SUITE 441	CLEVELAND	OH	44114	
ATTORNEY GENERAL OF THE UNITED STATES	MAIN JUSTICE BUILDING	10TH & CONSTITUTION AVENUE, N.W.		WASHINGTON	DC	20530	
ATTORNEY GENERAL OF THE UNITED STATES	U.S. DEPARTMENT OF JUSTICE TAX DIVISION	CIVIL TRIAL SECTION, NORTHERN REGION	P.O. BOX 55, BEN FRANKLIN STATION	WASHINGTON	DC	20044	
AMER CUNNINGHAM CO LPA	ATTN RICHARD P SCHROETER JR ESQ	159 SOUTH MAIN STREET	SUITE 1100	AKRON	OH	44308	
A. MALACHI MIXON III	3105 TOPPING LANE			HUNTING VALLE OH	OH	44022	
WILLIAM A. WEBER	3200 ROUNDWOOD DRIVE			CHAGRIN FALLS OH	OH	44022	
WILLIAM H. WEBER	100 WEST SUMMIT			CHAGRIN FALLS OH	OH	44022	
JULIE D. WEBER	995 CLAY STREET			ASHLAND OR	OR	97520	
KATHRYN W. WHITE	77 WEST COITAGE			CHAGRIN FALLS OH	OH	44022	
ELIZABETH A. MIXON	19 HEATH DRIVE			BASKING RIDGE NJ	NJ	07920	
A. MALACHI MIXON IV	17495 NORTH PARK LANE			CLEVELAND HTS OH	OH	44118	
MARTIN F. ELLIS	3482 ROUNDWOOD ROAD			HUNTING VALLE OH	OH	44022	
MARK E. MANSOUR	15465 RIDDLE ROAD			CHAGRIN FALLS OH	OH	44022	
JOSEPH E. MIKETO	18910 STATION ROAD			COLUMBIA STAT OH	OH	44028	
CURTIS L. TUGGLE, PARTNER	THOMPSON HINE LLP			CLEVELAND OH	OH	44114	
Steven R. Block	Stirling Plaza	3900 KEY CENTER	127 PUBLIC SQ	DALLAS TX	TX	75225	
KYOTOCOLING NORTH AMERICA LLC	ATTN: JOHN DROSSOS	5949 Sherry Lane, Suite 900		DALLAS TX	TX	75201	
CAPITOL POWER SERVICE LLC	20365 EXCHANGE STREET	2651 NORTH HARWOOD		ASHBURN VA	VA	20147	
RAE CORPORATION	P.O. BOX 1206			PRYOR OK	OK	74362-1206	
TSS TECHNOLOGIES INC.	8800 GLOBAL WAY			WEST CHESTER OH	OH	45069	
BROCK SOLUTIONS U.S. INC.	88 ARDELT AVE			KITCHENER ON	ON	NC2 2C9	CANADA
ABOVE AIR TECHNOLOGIES LLC	5179 MOUNTVILLE RD			FREDERICK MD	MD	21703	
STARR MANUFACTURING INC.	4175 WARREN SHARON RD			VIENNA OH	OH	44473-9524	
ZIEHL-ABEGG	P.O. BOX 19971			GREENSBORO NC	NC	27419	
HDT TACTICAL SYSTEMS INC.	30525 AURORA ROAD			SOLON OH	OH	44139	
LANDSTAR RANGER, INC.	P.O. BOX 784293			PHILADELPHIA PA	PA	19178-4293	
MARSAM METALFAB	1870 ENTERPRISE PKWY			TWINSBURG OH	OH	44087	
COMPLETE ACCESS	1345 RYAN ROAD			BUCKLEY WA	WA	98321	
COILMASTER CORPORATION	P.O. BOX 1764			MEMPHIS TN	TN	38101	
WEAVER FAB & FINISHING	1100 HOME AVE			AKRON OH	OH	44310	
AMERICAN EXPRESS	P.O. BOX 1270			NEWARK NJ	NJ	07101-1270	
TALLMADGE SPINNING & METAL	P.O. BOX 58			TALLMADGE OH	OH	44278-0058	
SHEET METAL PRODUCTS CO	5950 PINECONE DR			MENTOR OH	OH	44060	
AEROTEK INC	7301 PARKWAY DR			HANOVER MD	MD	21076	
MODERN NIAGARA HVAC SERVICES INC.	695 FLINT RD			TORONTO ON	ON	M3J 2T7	CANADA
CEC FACILITIES GROUP LLC	P.O. BOX 155039			FORT WORTH TX	TX	76155	



NAME	ADDRESS1	ADDRESS2	ADDRESS3	CITY	STATE	ZIP	COUNTRY
ATTORNEY GENERAL OF THE UNITED STATES	MAIN JUSTICE BUILDING	10TH & CONSTITUTION AVENUE, N.W.		WASHINGTON	DC	20530	
ATTORNEY GENERAL OF THE UNITED STATES	U.S. DEPARTMENT OF JUSTICE TAX DIV	CIVIL TRIAL SECTION, NORTHERN REGION	P.O. BOX 55, BEN FRANKLIN STATION	WASHINGTON	DC	20044	CANADA
CHRIS FULTON	215 PANDORA AVENUE			KITCHENER	ON	N2H 3E5	CANADA
ELLISON HITT JV	1004 MIDDLEGATE ROAD	STE 1000		MISSISSAUGA	ON	N6A 4W6	
OFFICE OF THE UNITED STATES TRUSTEE	ATTN DANIEL M MCDERMOTT	REGION 9	201 SUPERIOR AVE. E, STE 441	CLEVELAND	OH	44114	
OHIO DEPARTMENT OF JOB AND FAMILY SVCS	30 E. BROAD STREET, 32ND FLOOR	PO BOX 182404		COLUMBUS	OH	43215	
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US DEPARTMENT OF JUSTICE	ATTN CIVIL DIVISION	950 PENNSYLVANIA AVE, NW		WASHINGTON	DC	20530	

# EXHIBIT J

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Exhibit J

John Allerdington: John.Allerdington@ThompsonHine.com

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